

ATI Consultative Group 2

Inception meeting on 19 November 2020

The newly constituted ATI Consultative Group 2 met for the first time on 19 November 2020 during the virtual 2020 ATI General Assembly to discuss possible activities and ideas related to ATI Commitment 2 of the ATI Declaration 2025: “ATI development partners collectively commit to maintain or surpass the 2020 global target level (USD 441.1 million) of DRM cooperation for country-owned tax reforms.” The following items were discussed.

Strengthening donor coordination and quality of support

Ensuring that partner countries’ revenue strategies are well articulated and that development partners respond to them are essential to the ATI. Members of ATI Consultative Group 2 agreed that it is crucial to support the harmonisation of support, avoid overlaps, enhance donor coordination, increase efficiency and optimise scarce resources.

Joint programming was raised as an instrument to improve coordination. In that context, the European Commission has recently developed a new approach called [“Team Europe”](#). Representatives from the European Commission and Germany offered to present their case studies on joint programming for the ATI members.

At the same time, enhancing coordination at the country level is important, calling for a framework that links development partner support to partner country plans (e.g. by identifying case studies that describe successful approaches and collect lessons learned). Showcasing and disseminating good examples of DRM support that emphasise strong country ownership, including national DRM strategies, was another suggestion. Specifically, it would be valuable to identify a concrete case study where DRM cooperation is well coordinated among development partners and closely linked to country plans. The work of the OECD on [building capacity to prevent profit shifting by large companies in Zambia](#) was mentioned as guidance.

It was also highlighted that the [DRM Project Map](#) can support coordination at country level. The possibility of using the platform to help partner countries map what is going on in their countries should be further analysed. Members raised the question whether it would be appropriate for the ATI to create a way of mapping activities taking place at the country level, showing all the support being delivered by ATI members (e.g. by further developing the project map).

Members suggested to conduct a study or evaluation on aid effectiveness in DRM. Such a publication would entail guidelines on how to strengthen aid effectiveness.

Improving data availability and quality

Members of ATI Consultative Group 2 agreed that there is a need for harmonised databases on technical assistance to DRM. The ATI could take an important role in aligning the databases. The OECD pointed out that the PCT could collaborate to integrate its [data](#) with that of the ATI. Another suggestion was to make more up-to-date information available as soon as project-level data exists,

and once countries have had the opportunity to verify it (OECD DAC Database). It was stressed that the PCT, the Knowledge Sharing Platform for Tax Administration (KSP) and the ATI need to work better together with regards to sharing data.

Measuring progress

Strengthening coordination and quality of support is a new dimension in the ATI Declaration 2025. Therefore, members of ATI Consultative Group 2 agreed that viable indicators to monitor how DRM support is aligned with country-led strategies must be identified. In general, there was consensus that qualitative indicators to the monitoring of ATI Commitment 2 must be included in the monitoring framework.

Aligning support and demand for DRM cooperation

Members of ATI Consultative Group 4 agreed that an evaluation of the newly launched [ATI Matchmaking Platform](#) should be conducted, whereby tracking data, usage figures, the quantity and quality of matches and other aspects should be assessed. The online platform was that developed to support DRM collaboration between the ATI members by enabling countries and organisations to search out and contact each other based on the need for support or the availability of relevant expertise.

In addition, it was suggested to integrate regional tax organisations (RTOs) in the platform, which can assist countries in handling requests for support (e.g. to ensure high quality requests). It was suggested that the ITC Secretariat encourages partner countries to ask the technical assistance units of RTOs (e.g. ATAF) for support when creating a request. It was also suggested for request to relate to a diagnostic tool in order to improve quality.

Diagnostic tools

Tools and frameworks designed to support revenue administrations have been developed in different ways, by different institutions and for different purposes. Bearing this in mind, members of ATI Consultative Group 2 stressed that an overview would be helpful and that following outcomes and results should be disseminated. A representative from Norway shared the NORAD study "[Reforms of Tax Administration and Systems: A Mapping of Current Analytical Tools and Frameworks](#)" and offered to present the findings of this study in an ATI webinar.